Puerto Rico Tax Tables for RIT Allowance (Formerly Appendix D to FTR part 302-17)

Puerto Rico Marginal Tax Rates by Earned Income Level—Tax Year 2013

(Use the following table to compute the RIT allowance for Puerto Rico taxes, as prescribed in 302-17.8(e)(4)(i), on taxable reimbursements received during calendar year 2013.)

Marginal Tax Rate	For married person living with spouse and filing jointly, married person not living with spouse, single person, or head of household	
Percent	Over	But Not Over
7%	\$9,000	\$25,000
14% + \$1,120	\$25,000	\$41,500
25% + \$3,430	\$41,500	\$61,500
33% + \$8,430	\$61,500	

Source: Individual Income Tax Return 2013; Commonwealth of Puerto Rico, Department of the Treasury, P.O. Box 9022501, San Juan, PR 00902-2501;

http://www.hacienda.gobierno.pr/planillas_y_formularios/individuos.html